(Rev. Oct. 1979) Department of the Treasury Internal Revenue Service

Application for Automatic Extension of Time to File Corporation Income Tax Return (Under section 6081(b) of the Internal Revenue Code)

Name of corporation	Employer Identification Number
Number and Street	Check type of return to be filed: Form 1120 Form 1120L Form 1120-H
City or town, State, and ZIP code	Form 1120M ☐ Form 990-C ☐ Form 1120-POL ☐ Form 990-T ☐ Form 1120F ▶ ☐ Check here you do not have an office or place of bus ness in the U.S.
1 An automatic 3-month extension of time until, 19, is here of the corporation named above for the taxable year beginning	, 19, and ending
2 Does this application also cover subsidiaries to be included in a consolidated If "Yes," complete the following:	return? Yes N
Name and Address of Each Member of the Affiliated Group	Employer Identification No.
3 50% of the tax tentatively determined to be due (line 3(c)) must be deposited of income tax return. See instructions for depositary method of payment. A penalty for failure to pay tax will generally be imposed upon any	corporation which files Form 7004 and
underestimates by more than 10% its tentative amount of income ta (a) Tentative amount of income tax for the taxable year including any— Minimum tax on tax preference items. Personal holding company tax. Tax from recomputing a prior year investment credit. Tax from recomputing a prior year work incentive (WIN) credit. Foreign tax credit. Possession tax credit. Investment credit. WIN credit. Jobs credit.	x for the taxable year. See instruction G .
(b) Less: (i) Overpayment from prior year allowed as a credit	· ·
(ii) Estimated tax payments (deposits) for the taxable year	
(iii) Less refund of estimated tax for the taxable year applied for on Form 4466.	
(iv) Credit from regulated investment companies	
(a) Delenes due	
Signature (See instruction J).—Under penalties of perjury, I declare that I have been a on and that to the best of my knowledge and belief the statements made herein are true, correct,	authorized by the above-named corporation to make this applica-
(Signature of officer or agent) (Title) (Date)

Instructions

(References are to the Internal Revenue Code.)

A. Who May File.—This application is to be used by a corporation to request an automatic 3-month extension of time to file its income tax return.

The extension is allowed upon the timely and proper filing of this form and timely deposit of the required amount in accordance with instructions B and E.

If the corporation needs a further extension beyond the 3 months automatically allowed by the filing of Form 7004, an application may be filed on Form 7005, Application for Additional Extension of Time to File Corporation Income Tax Return.

Note: A Domestic International Sales Corporation (DISC) is not allowed an extension of time to file its return.

B. Depositary Method of Payment.—Foreign corporations having an office or place of business within the United States and domestic corporations must deposit all income tax payments with a preinscribed Federal Tax Deposit (FTD) Form 503. Make these tax deposits with either a financial institution qualified as a Depositary for Federal taxes or the Federal Reserve Bank or Branch (FRB) servicing the geographic area where the taxpayer is located. Records of deposits will be sent to the Internal Revenue Service for crediting to the corporation's account. See the instructions on the back of Form 503 for additional information and exceptions.

Preinscribed FTD Forms 503 will be mailed to domestic corporations on a cyclical basis depending on the taxable year of the corporation. Domestic and foreign corporations needing such forms may apply for them from the Internal Revenue Service Center where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate, and a statement identifying the corporation as being foreign or domestic.

- C. When to File.—File this application on or before the original due date of the corporation's income tax return.
- D. How and Where to File.—File this form with the Internal Revenue Service Center where the corporation will file its income tax return. It is no longer necessary for you to attach a copy to your income tax return. The corporation's income tax return may be filed any time prior to the expiration of the 3-month period.

If the corporation's principal business, office or agency is located in

Use this address

is located in	Use this address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center Andover, MA 05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center Atlanta, GA 31101
Michigan, Ohio	Internal Revenue Service Center Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999
California, Hawaii	Internal Revenue Service Center Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center Memphis, TN 37501
Delaware, District of Columbia.	Internal Revenue Service Center

Philadelphia, PA

19255

U.S. corporations having their principal place of business outside the U.S., corporations claiming a credit under section 936, and foreign corporations filing Form 1120F should file Form 7004 with the Internal Revenue Service Center, Philadelphia. PA 19255.

If the separate income tax returns of a group of corporations located in several Service Center regions will be filed with the Service Center for the area in which the principal office of the managing corporation that keeps all the books and records is located, then such corporations should file Form 7004 with that Service Center.

- E. Amount of Deposit.—The corporation must deposit the amount that would be required if it elected to pay its final tax liability in two installments. The installment privilege is limited to the amount shown on line 3(c) of this form.
- F. Interest.—Any portion of the final tax not shown on line 3(c) will bear interest at a rate pursuant to section 6621 from the original due date of the corporate return to the date of payment. For rules on computing interest in a case of underpayment, see Revenue Ruling 78–329, 1978–2, C.B. 323.
- **G.** Penalty for Failure to Pay Tax.—Section 6651 imposes a penalty for failure to pay tax (other than estimated income tax) when due.

The late payment penalty is $\frac{1}{2}$ % a month or fractional part of a month unless there is reasonable cause for failure to pay on time. If you have reasonable cause, attach a statement to your income tax return giving your reason(s).

Reasonable cause shall be presumed, however, for the period of the extension of time to file, with respect to any underpayment of tax if all three of the following conditions are met:

- (1) 50% of the tax shown on line 3(c) of Form 7004 is paid on or before the regular due date of the return and the remaining 50% is paid on or before 3 months after such date.
- (2) The tax shown on line 3(a) of Form 7004 (or the amount of tax paid on or before the regular due date of the return) is at least 90% of the tax shown on line 31 of Form 1120. (Line 31 is total tax before taking into account refundable credits and prepayments of tax. Those filing Forms 1120F, 1120L, 1120M, 1120S, 990-C, 990-T, 1120-H or 1120-POL will use the tax on the line comparable to line 31.) and
- (3) Any balance due shown on the return is paid on or before the due date of the return including any extensions of time for filing.
- H. Consolidated Returns.—If a consolidated return is to be filed, a parent corporation may request extensions for its subsidiaries. In such case, the name, address, and employer identification number of each member of the affiliated group for which the extension is desired must be listed in item 2.

The filing of this form by a parent corporation is not considered as an exercise of the privilege of making a consolidated return.

- I. Termination of Extension.—Internal Revenue may terminate the automatic extension at any time by mailing a notice of termination to the corporation or to the person who requested the extension for the corporation. The notice will be mailed at least 10 days prior to the termination date designated in the notice.
- J. Signature.—Form 7004 must be signed by a person authorized by the corporation to do so, and who is either (a) an officer of the corporation, (b) a duly authorized agent holding a power of attorney, (c) a person currently enrolled to practice before the Internal Revenue Service, or (d) an attorney or certified public accountant qualified to practice before the Internal Revenue Service under Public Law 89–332.

Maryland, Pennsylvania